

TAX INCENTIVES: WAREHOUSE M&E SALES TAX EXEMPTION

This program provides an exemption from state and county sales tax for companies that purchase eligible warehousing machinery and equipment.

Eligible Machinery and Equipment

Machinery and equipment that is used primarily (51%) in storing, transporting, mailing or handling inventory in a warehouse, distribution center or similar facility if the inventory handled by the facility is 1) primarily distributed outside of Ohio to retail stores owned by the business or affiliated group that owns the Ohio facility or 2) distributed by means of direct marketing.

Benefits

Exempts entire state (5%) and county (up to 1.5%) sales tax for purchases of eligible machinery and equipment.

How to Apply

The only step in applying for this benefit is to supply the vendor with a blanket exemption certificate. This form can be obtained from the Ohio Department of Taxation Web site at www.state.oh.us/tax/.

For More Information

Ohio Department of Taxation, Forms Request: 800-282-1782
Ohio Department of Taxation, Corporate Taxpayer Assistance: 888-405-4039
Ohio Department of Taxation, Personal Property Tax Division: 888-644-6778

